IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

INCOME TAX APPLICATION NO.26 OF 1999

The Commissioner of Income-tax ..Applicant.

V/s.

M/s.Evermore Pipe Systems Pvt. Ltd. ..Respondent.

Mr.Parag Vyas for applicant.

Mr.P.J.Pardiwalla i/b. B.U. Idnani for respondent.

CORAM : V.C. DAGA AND
J.P.DEVADHAR, JJ.

DATED : 25TH OCTOBER, 2005.

P.C. :-

1. Heard. Rule returnable forthwith.

2. Mr.Pardiwalla, the learned counsel appearing for the respondent waives service.

3. By consent of parties, the matter is heard finally. The Revenue is seeking reference of the question mentioned hereinbelow for the opinion of this Court:-

" Whether on the facts and in the circumstances of the case, the Tribunal was right in law in upholding the order of the CIT(A) directing to verify the claim of the assessee u/s.80HHC by considering the report

of the Auditor without appreciating the fact that the assessee had failed to comply with the provisions of Sec.8HHC(4) of the Income Tax Act, 1961 ?

4. Both parties agree that the reasons in support of this order be dispensed with and the Tribunal be directed to refer the above question with statement of the case. The Tribunal is hereby directed to state the case and make a reference.

5. Application, thus, stands disposed of accordingly. Rule is made absolute in terms of this order with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)